



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक १३६(३)]

मंगळवार, ऑक्टोबर १, २०१९/आश्विन ९, शके १९४९

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असाधारण क्रमांक ३८४

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 1st October 2019

NOTIFICATION

Notification No. 14/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.116/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of the Finance Department No. MGST-1017/C.R.104/Taxation-1. [Notification No. 1/2017—State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 183, dated the 29th June 2017, namely :—

In the said Notification,—

A. in Schedule I – 2.5%,—

(i) S. No. 33A and the entries relating thereto shall be omitted;
(ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely :—

“iii. Marine Fuel 0.5% (FO);

(iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309],” shall be substituted;

(iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely :—

“234C	8509	Wet grinder consisting of stone as grinder”;
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(v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

(i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely:—

“80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;
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(ii) S. No. 201A and the entries relating thereto shall be omitted;

(iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :—

“205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel- electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self- propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”;

(iv) against S. No. 231B, in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;

C. in Schedule III - 9%,—

(i) against S. No. 24A, in column (3), after the words “coconut water”, the words “and caffeinated beverages” shall be inserted;

(ii) against S. No. 108, in column (3), after the words “other closures, of plastics”, the brackets, words, letters and figures “(except the items covered in Sl. No. 80AA in Schedule II), shall be inserted;

(iii) in S. No. 400, for the entry in column (3), the entry, “Following motor vehicles of length not exceeding 4000 mm, namely :—

(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc ; and

(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;

(iv) S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%,—

(i) after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely :—

“12A.	22029990	Caffeinated Beverages”;
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E. in Schedule V – 1.5%, -

(i) S. No. 3 and the entries relating thereto shall be omitted;
 (ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.125%, -

(i) in S. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;
 (ii) S. No. 2A and the entries relating thereto shall be omitted;
 (iii) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;
 (iv) S. No. 4 and the entries relating thereto, shall be omitted;

2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,

Deputy Secretary to Government.

*Note.—The principal Notification No. MGST-1017/C.R.104/Taxation-1. [Notification No. 01/2017–State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 183, dated the 29th June, 2017 and was amended by Notification No. GST-1019/C.R.85/Taxation-1,[Notification No. 12/2019-State Tax (Rate)], dated 31st July 2019, Published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 251, dated the 31st July 2019.*

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st October 2019

NOTIFICATION

Notification No. 15/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.116(1)/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of the Finance Department No. MGST-1017/C.R.103 (1) /Taxation-1. [Notification No. 2/2017—State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 182, dated the 29th June 2017, namely :—

In the said Notification, in the Schedule,—

(i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“57A	0813	Tamarind dried”;
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(ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“114C	46	Plates and cups made up of all kinds of leaves/flowers/bark”;
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2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

*Note.—The principal Notification No. MGST-1017/C.R.103 (1)/Taxation-1. [Notification No. 2/2017—State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 182, dated the 29th June 2017 and was last amended by Notification No. GST-1018/C.R.143/Taxation-1,[Notification No. 25/2018-State Tax (Rate)], dated 31st December, 2018, Published in the *Maharashtra Government Gazette*, Part-IV-B, Extra ordinary No. 465, dated the 31st December 2018.*

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st October 2019

NOTIFICATION

Notification No. 16/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.116(2)/Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government Notification of the Finance Department No. MGST-1017/C.R.103(2)/Taxation-1 [Notification No. 03/2017-State Tax (Rate)], dated 29th June 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017, namely :—

In the said Notification,—

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely :—

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely :—

“Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central Tax or the Assistant Commissioner of Central Tax or the Deputy Commissioner of State Tax or the Assistant Commissioner of State Tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
 Mumbai 400 032, dated the 1st October 2019

NOTIFICATION**Notification No. 17/2019—State Tax (Rate)**

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.116(3)/Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government Notification of the Finance Department No. MGST-1018/C.R.147/Taxation-1 [Notification No. 26/2018-State Tax (Rate)], dated 31st December, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 466, dated the 31st December, 2018, namely :—

In the said Notification,—

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
- (ii) in the opening paragraph, for the word and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —

“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
 Deputy Secretary to Government.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st October 2019

NOTIFICATION

Notification No. 18/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.116(4)/Taxation 1.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government Notification of the Finance Department No. GST-1019/C.R. 39/Taxation-1 [Notification No.02/2019-State Tax (Rate)], dated 7th March 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 79 dated the 7th March 2019, namely :—

In the said Notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely :—

“2A.	2202 10 10	Aerated Water”;
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2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

*Note.—The principal Notification No. GST-1019/C.R. 39/Taxation-1 [Notification No. 2/2019—State Tax (Rate)], dated the 7th March 2019, published in the *Maharashtra Government Gazette*, Part-IV-B, Extraordinary No. 79, dated the 7th March 2019 and was last amended by Notification No. GST-1019/C.R.55/Taxation-1 [Notification No. 9/2019-State Tax (Rate)], dated 30th March 2019, published in the *Maharashtra Government Gazette*, Part-IV-B, Extraordinary No. 114, dated the 30th March 2019.*

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st October 2019

NOTIFICATION

Notification No. 19/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.116 (5)/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the State Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare certifies, namely :—

- (i) the quantity and description of the goods; and
- (ii) that the said goods are intended for the purpose of use in execution of said projects .

ANNEXURE

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
- (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.

2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st October 2019

NOTIFICATION

Notification No. 20/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.116(6)/Taxation 1.— In exercise of the powers conferred by sub-section (1), (3) and (4) of section 9, sub-section (1) of section (11), sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government Notification of the Finance Department, Notification No. MGST-1017/C.R. 103(10)/Taxation-1 [Notification No.11/2017- State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 182, dated the 29th June 2017, namely :—

In the said Notification, -

(i) in the Table, -

(a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely,—

(3)	(4)	(5)
“(i) Supply of ‘hotel accommodation’ having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-
(ii) Supply of ‘restaurant service’ other than at ‘specified premises’	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)]
(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)]

<p>(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than-</p> <ul style="list-style-type: none"> (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'. 	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation (iv)</i>]
<p>(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than-</p> <ul style="list-style-type: none"> (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'. 	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation (iv)</i>]
<p>(vi) Accommodation, food and beverage services other than (i) to (v) above</p> <p>Explanation:</p> <ul style="list-style-type: none"> (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of 'restaurant service' at 'specified premises' (c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent. (d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'. (e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'. 	9	-";

- (b) against serial number 10, in column (2), after the word "vehicles", the words "with operators" shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words "or without" shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words ", (iv)" shall be omitted;

- (f) against serial number 17, in column (2), the figures and words “, with or” shall be omitted;
- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;
- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

(3)
“(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi) and (vii) above.”

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely :—

(3)	(4)	(5)
“(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	-”;

- (j) against serial number 21, in column (3), in item (ii), for the brackets and words “(i) above”, the brackets and words “(i) and (ia) above” shall be substituted;
- (k) against serial number 24, in column (2), after the numbers “9986”, the brackets, words and figures “(Support services to agriculture, hunting, forestry, fishing, mining and utilities)” shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words “Service of”, the words “Support services to” shall be substituted;
- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words “products”, the figures and words “, other than diamonds,” shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely :—

(3)	(4)	(5)
“(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	-
(ic) Services by way of job work in relation to bus body building;	9	-
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-”;

- (o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures “(ia),”, the brackets, words and figures “(ib), (ic), (id),” shall be inserted;
- (ii) in the paragraph 2A, the word “registered” shall be omitted;
- (iii) in paragraph 4 relating to explanation, after clause (xxx), the following clauses shall be inserted, namely :—
 - “(xxxii) ‘Restaurant service’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

(iv) in the 'Annexure: Scheme of Classification of Services', annexed to the Notification, -

- (a) against serial number 119 to 124, in column (4), for the words "with or without", wherever they occur, the word "with" shall be substituted;
- (b) against serial number 232 to 240, in column (4), for the words "with or without", wherever they occur, the word "without" shall be substituted."

2. This Notification shall come into force with effect from the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

*Note.— The principal Notification No.MGST-1017/C.R. 103(10)/Taxation-1 [Notification No.11/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 182, dated the 29th June 2017 and was last amended by Notification No. GST-1017/C.R.62/Taxation-1 [Notification No.10/2019- State Tax (Rate)], dated the 10th May, 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 142, dated the 10th May 2019.*

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 1st October 2019.

NOTIFICATION

Notification No. 21/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.116(7) /Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of the Finance Department, Notification No. MGST-1017/C.R. 103(11)/Taxation-1 [Notification No. 12/2017- State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 182, dated the 29th June 2017, namely :—

In the said Notification,—

- (i) in the Table,—
 - (a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely,—

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017)”;
 - (b) after serial number 9A and the entries relating thereto, the following shall be inserted namely :—

(1)	(2)	(3)	(4)	(5)
“9AA	Chapter 99	Services provided by and to Federation International de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”;

- (c) against serial number 14, in the entry in column (3), after the word ‘below’, the words ‘or equal to’ shall be inserted;
- (d) against serial number 19A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;
- (e) against serial number 19B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;
- (f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely :—

(1)	(2)	(3)	(4)	(5)
“24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil”;

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)	(5)
“29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil”;

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry “(r) Bangla Shasya Bima” shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely,—

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017)”;

(j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely :—

(1)	(2)	(3)	(4)	(5)
“82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil”.

2. This Notification shall come into force with effect from the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,

Deputy Secretary to Government.

Note.— The principal Notification No. MGST.1017/C.R. 103 (11)/Taxation-1 [Notification No. 12/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 182, dated the 29th June, 2017 and was last amended by Notification No. GST.1019/C.R.86/Taxation-1 [Notification No.13/2019- State Tax (Rate)], dated the 31st July, 2019, published in the *Maharashtra Government Gazette*, Extra ordinary, Part IV-B, No. 252, dated the 31st July, 2019.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 1st October 2019.

NOTIFICATION

Notification No. 22/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.116(8) /Taxation-1.—In exercise of the powers conferred by sub-section (3) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of the Finance Department, Notification No. MGST-1017/C.R. 103(12)/Taxation-1 [Notification No. 13/2017- State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 182, dated the 29th June 2017, namely :—

In the said Notification, in the Table,—

(i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely :—

(1)	(2)	(3)	(4)
“9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ”;

(ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)
“9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where,—</p> <p>(i) the author has taken registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST Commissioner, as the case may be, that he exercises the option to pay State tax on the service specified in column (2), under forward charge in accordance with section 9 (1) of the Maharashtra Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Maharashtra Goods and Service Tax</p>

			<p>Act, 2017 (Mah. XLIII of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ";</p>
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(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying state tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”.

2. This Notification shall come into force on the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

Note.— The principal Notification No. MGST.1017/C.R. 103 (12)/Taxation-1 [Notification No. 13/2017-State Tax (Rate)], dated the 29th June, 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 182, dated the 29th June, 2017 and was last amended by Notification No. GST.1019/C.R.49/Taxation-1 [Notification No. 5/2019- State Tax (Rate)], dated the 30th March, 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 109, dated the 30th March, 2019.

Annexure I

FORM
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the Jurisdictional Joint Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), and I hereby exercise the option to pay State Tax on the service specified against serial No. 9A in column (2) of the Table in the Notification No. 13/2017 – State Tax (Rate), dated the 29th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of MGST Act, and to comply with all the provisions of MGST Act, 2017 (Mah. XLIII of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____

Name _____

GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

Declaration
(9A of Table)

I have exercised the option to pay State Tax on the service specified against serial No. 9A in column (2) of the Table in the Notification No. 13/2017-State Tax (Rate) dated 29th June 2017 under forward charge.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 1st October 2019.

NOTIFICATION

Notification No. 23/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.-1019/C.R. 116(9) /Taxation 1. — In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government Notification of the Finance Department, Notification No. GST-1018/C.R.15(4)/Taxation-1[Notification No. 4/2018-State Tax (Rate)], dated the 25th January 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 36, dated the 25th January 2018, namely :—

After paragraph, the following explanation shall be inserted, namely :—

“Explanation-

Nothing contained in this Notification shall apply with respect to the development rights supplied on or after 1st April 2019.”.

2. This Notification shall come into force with effect from the 1st day of October 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

*Note.—The principal Notification No.GST.-1018/C.R.15(4)/Taxation-1[Notification No. 4/2018-State Tax (Rate)], dated the 25th January 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 36, dated the 25th January 2018.*

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 1st October 2019.

NOTIFICATION**Notification No. 24/2019—State Tax (Rate)**

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R. 116(10) /Taxation 1. — In exercise of the powers conferred by sub-section (4) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government Notification of the Finance Department, Notification No. GST. 1019/C.R. 48/Taxation-1 [Notification No.07/2019- State Tax (Rate)], dated the 30th March 2019, published in the *Maharashtra Government Gazette*, Part IV-B, Extra ordinary No. 108, dated the 30th March 2019, namely :—

In the said Notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely :—

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This Notification shall come into force with effect from the 1st day of October, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

*Note.—The principal Notification No. GST.1019/C.R. 48/Taxation-1 [Notification No.-07/2019- State Tax (Rate)], dated the 30th March 2019, published in the *Maharashtra Government Gazette*, , Part IV-B, Extra ordinary No. 108, dated the 30th March 2019.*

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 1st October 2019.

NOTIFICATION

Notification No. 25/2019—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R. 116(11) /Taxation 1. — In exercise of the powers conferred by sub-section (2) of section 7 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Government in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely :—

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

Explanation. - This Notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.